

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

PHILIP C.H. PENG,

Plaintiff,

VS.

INTERNAL REVENUE SERVICE,

Defendant.

Case No.: 2:22-cv-00988-GMN-DJA

ORDER

Pending before the Court is the Report and Recommendation (“R&R”), (ECF No. 6), of United States Magistrate Judge Daniel J. Albregts, which recommends dismissing the case.

A party may file specific written objections to the findings and recommendations of a United States Magistrate Judge made pursuant to Local Rule IB 1-4. 28 U.S.C. § 636(b)(1)(B); D. Nev. R. IB 3-2. Upon the filing of such objections, the Court must make a *de novo* determination of those portions to which objections are made. D. Nev. R. IB 3-2(b). The Court may accept, reject, or modify, in whole or in part, the findings or recommendations made by the Magistrate Judge. 28 U.S.C. § 636(b)(1); D. Nev. R. IB 3-2(b). Where a party fails to object, however, the Court is not required to conduct “any review at all . . . of any issue that is not the subject of an objection.” *Thomas v. Arn*, 474 U.S. 140, 149 (1985) (citing 28 U.S.C. § 636(b)(1)). Indeed, the Ninth Circuit has recognized that a district court is not required to review a magistrate judge’s R&R where no objections have been filed. *See, e.g., United States v. Reyna–Tapia*, 328 F.3d 1114, 1122 (9th Cir. 2003).

Here, no objections were filed, and the deadline to do so has passed. (*See* Min. Order, ECF No. 6) (setting a November 15, 2022, deadline for objections).

Accordingly,

4 Dated this 28 day of November, 2022.

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